



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

The Department is announcing the issuance of this interpretive statement in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

ETA 2031.04.183—Camping Clubs Receiving Initiation Fees and Dues Income

Excise Tax Advisory 2031.04.183 (ETA 2031) has been issued to explain that for purposes of determining whether income is deductible as bona fide initiation fees or dues, a camping club must first show that it receives some income from dues and/or initiation fees solely for social benefits and not for services rendered. It explains that the fact that a camping club may have barbeques or other events for its members at no separate charge does not demonstrate that the member pays a portion of his or her dues for social benefits.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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